

REQUEST FOR PROPOSALS
AUDITING SERVICES
FOR YEARS ENDING DECEMBER 31, 2022, 2023 & 2024
September 8, 2022

The County of Cheshire is requesting proposals from qualified firms of certified public accountants licensed to practice in the State of New Hampshire and having sufficient governmental accounting experience in performing an audit in accordance with the specifications outlined in Attachment I of this Request for Proposal (RFP), to submit a proposal.

The County intends to continue the relationship with the selected Auditor for a period of three (3) consecutive years beginning with the fiscal year ending December 31, 2022 and ending with the fiscal year end December 31, 2024.

Background

Cheshire County, New Hampshire covers 23 towns and 729 square miles in the southwestern corner of the state.

Cheshire County government consists of two branches; a Legislative Branch, referred to as the county delegation, which is comprised of twenty-four Representatives elected for 2-year terms, and an Executive Branch consisting of three commissioners. Two of the commissioners are elected for 2-year terms and one is elected for a 4-year term on a rotating basis. The Cheshire County commissioners appoint a full-time county administrator to oversee the daily operations of the county.

The County currently owns 5 locations, they are as follows:

County Hall, 12 Court Street, Keene, NH 03431 – Operations in this building include, Cheshire County Commissioners, Finance Department, County Attorney, Sheriff Department and Sheriff Dispatch, County Information Technology and County Grants. The county leases space in this building to a local nonprofit agency.

33 West Street, Keene, NH 03431 – Operations in this building include Registry of Deeds, Behavioral Health, Drug Court Connected Families.

201 River Road, Westmoreland, NH 03467 – Maplewood Nursing Home – A 150 bed duly certified (Medicare & Medicaid) nursing facility. At this location the county also operates a 20 apartment Assisted Living Facility.

825 Marlboro Rd, Keene NH 03431- Cheshire County Department of Corrections – This facility has a 230-bed maximum with an average of 101 incarcerated individuals per day.

33 Winter Street – Cheshire County Court House – This building is owned by the County but leases the building in its entirety to the State of New Hampshire.

Beginning in November 2022, the County will operate the Cheshire County Ambulance EMS service. This operation will be conducted out of location currently under construction at 53 Monadnock Highway, Swanzey, NH.

The size and complexity of the County is as follows:

- There are currently 311 full time employees and 121 part time and on call staff as well as 7 elected officials.
 - Frequency of payroll is on a bi-weekly basis
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Bank Accounts

- Number of bank accounts – approximately 30 at 4 banking locations

The County's fiscal year is from January 1 to December 31

The County has the following funds and account groups:

Major Governmental Funds

- General Fund
- ARPA Funds

Non-Major

- Hemenway Fund
- Deeds Surcharge
- Sheriff's Forfeiture
- Sheriff's Civil Processing
- CDBG Fund
- Jail Canteen
- Court House Restoration Fund
- Opiate Trust Fund
- Maplewood Capital Project Fund
- Energy Upgrade
- Grant Funds
- Capital Reserve Fund
- Nursing Home Activity Fund

Proprietary Funds – The County uses an internal service fund for its self-funded Health and Dental Insurance

Fiduciary Agency Funds

- Registry of Deeds
- Nursing Home Residents Fund
- Jail Inmate Fund

The most recent audit for the County was performed by Vachon, Clukay & Company, PC for the fiscal year ended 2021. A copy of the auditor's reports is available on the County's website @ www.co.cheshire.nh.us or upon request.

The County Nursing Home is required to file an annual Medicaid Cost Report by March 31st. Although separate auditors are hired for the preparation of these cost reports, specific deadlines are necessary in order to have an audited Nursing Home Trial balance available in advance of other reports to provide adequate time to prepare the Medicaid Cost Report.

- **Proposal Instructions:**

Four (4) copies of the proposal should be submitted in a **sealed envelope** marked **Audit Services RFP** to Sheryl Trombly, Finance Director, 12 Court Street, Keene, NH 03431. Proposals must be submitted in person or received by the above address **no later than 3:00 p.m. on Tuesday September 27, 2022** to be eligible for consideration.

Other forms of submission (fax or email) will be rejected. Proposals received after the deadline will be rejected.

Proposal Openings:

Proposals will be opened publicly at a regular scheduled Meeting of the Board of Cheshire County Commissioners in the Commissioners Conference Room at 12 Court Street, Keene, NH 03431 on Wednesday, September 28, 2022 at 9:30 a.m. Proposals will be taken under advisement at that time and will be awarded as soon as a complete review and comparison of the proposals received has been made by the Board of Commissioners.

Negotiations

The Board of Commissioners or their designee will conduct negotiations with the providers.

Proposal Award:

The proposal(s) will be formally awarded and announced publicly at a regular scheduled Meeting of the Board of Cheshire County Commissioners'. Formal notification of proposal award to all proposers will occur immediately thereafter.

RFP Prices:

RFP prices are to remain in effect for a period of 30 days from opening date of the proposal and are to remain firm once proposal is awarded to the successful proposer(s).

Performance Clause:

In the event that the successful awarded provider/Cheshire County should default in the observance of the stipulations set forth in this Request for Proposal and any attachments thereto and such default is not corrected within thirty days of written notice from either party, the successful awarded provider/Cheshire County shall have the option of canceling the bid.

The successful awarded provider shall provide to the Board of Cheshire County Commissioners a Certificate of Insurance, per the attached schedule, prior to commencement of any work.

Insurance

The provider shall maintain at all times during the life of this contract the following insurance coverage. The provider must also require its subcontractors to maintain such coverage.

Workers Compensation Insurance: The provider shall carry workers compensation insurance as required by the State of New Hampshire.

Comprehensive General Liability Insurance: The provider shall maintain a broad form comprehensive general liability insurance policy in an amount of no less than \$1,000,000 each occurrence and where applicable, in the aggregate combined single limit for bodily injury and property damage liability; \$3,000,000 annual aggregate personal injury liability.

Motor Vehicle Insurance: The provider shall carry motor vehicle insurance to include bodily injury, property damage, uninsured motorist, and employer's non-ownership coverage in an amount of no less than \$1,000,000 combined single limit per occurrence.

Professional liability and Malpractice Insurance: The provider shall carry professional liability and malpractice insurance with limits of not less than \$1,000,000 per individual occurrence and \$3,000,000 aggregate professional liability and malpractice insurance.

A 30-day notice is required for cancellation and /or material change of coverage, sent directly to the Cheshire County Finance Office at 12 Court Street, Keene 03431.

NOTE:

The Board of Cheshire County Commissioners reserves the right to accept or reject any and all proposals or parts thereof, to accept the proposal(s) which it deems to be in the best interest of Cheshire County, to determine what constitutes a conforming RFP, and to waive any proposal formality or irregularity that it considers not material to the RFP.

ATTACHMENT I

Cheshire County invites public accounting firms to prepare proposals for completing the annual audit and preparation of financial statements for years ending 12/31/2022, 12/31/2023 and 12/31/2024 (three-year contract).

Preliminary work to include any internal control review and transaction testing shall be done throughout the contract period. The audit of Nursing Home needs to be completed by the end of the first week of March, for the previous calendar year, and an adjusted trial balance made available in order to provide adequate time for submission of this information to Baker, Newman & Noyes, LLC to prepare and file the Medicaid cost report which is due by 3/31 each year. The audit of remaining portions of the financial statements needs to be completed by 4/15 with a pdf copy of the final audit received. The county will request 5 bound printed copies sent by 4/30 following the end of the calendar year audited.

The Financial Audit

Required audit services consist of an audit of all funds performed in accordance with the Generally Accepted Auditing Standards for a county government and other relevant publications and legal requirements. The most recent audit was performed by Vachon Clukay & Company, PC.

The auditor will be responsible for preparation and printing of the basic financial statements to include the notes to the basic financial statements and required supplementary information. County management will be responsible for the preparation of the Management Discussion and Analysis (MD&A)

County management will be responsible for the preparation of the MS-45.

Cheshire County reports major governmental funds, proprietary funds, and fiduciary funds. See Audited Financial Statements Located on the County's website: www.co.cheshire.nh.us and select the Finance Department.

Single Audit

The County has been subject to a single audit under OMB Circular A-133 and expects that it will continue to be subject to single audits going forward and will require the Auditor to perform the audit and prepare all reports pertaining to the Single Audit Act of 1984 and further amendments. **The cost for the Single Audit should be presented separately.**

Other

The County requires that all costs be proposed on a "not to exceed basis". Provide a breakdown of your costs and separate the costs between the audit and single audit. If any service or description of activities appears to be incomplete, inaccurate, or overlooked, please define and quote as part of your response to this request for proposal. Also include a description of other services you may provide to the County quote your rate for providing these other auditor services that may arise.

In response to this RFP, please indicate your specific audit approach

Finally, please provide a current reference list of other audit clients, preferably from the governmental sector.

Questions should be directed to Sheryl Trombly, Finance Director at 603-355-3036 or strombly@co.cheshire.nh.us.
